



**DEPARTMENT OF CONSUMER AFFAIRS**  
CALIFORNIA BOARD OF ACCOUNTANCY  
2000 EVERGREEN STREET, SUITE 250  
SACRAMENTO, CA 95815-3832  
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WEB ADDRESS: <http://www.dca.ca.gov/cba>



**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)  
PUBLIC MEETING NOTICE FOR THE CBA MEETING**

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**DATE:** Thursday, January 27, 2011      **TIME:** 1:00 p.m. to 5:00 p.m.

**DATE:** Friday, January 28, 2011      **TIME:** 9:00 a.m. to 4:30 p.m.

**PLACE:** Crowne Plaza Irvine  
17941 Von Karman Ave.  
Irvine, CA 92614  
Telephone: (949) 863-1999  
Facsimile: (949) 474-7236

Enclosed for your information is a copy of the agenda for the CBA meeting on January 27-28, 2011. For further information regarding this meeting, please contact:

Veronica Daniel, Board Relations Analyst  
(916) 561-1716, or [vdaniel@cba.ca.gov](mailto:vdaniel@cba.ca.gov)  
California Board of Accountancy  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815

An electronic copy of this notice can be found at <http://www.dca.ca.gov/cba/calendar.shtml>

**The next CBA meeting is scheduled for March 24-25, 2011 in San Diego, CA.**

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The meeting is accessible to the physically disabled. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Veronica Daniel at (916) 561-1718, or email [vdaniel@cba.ca.gov](mailto:vdaniel@cba.ca.gov), or send a written request to the Board Office at 2000 Evergreen Street, Ste. 250, Sacramento, CA 95815. Providing your request is at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.



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**DEPARTMENT OF CONSUMER AFFAIRS (DCA)**  
**CALIFORNIA BOARD OF ACCOUNTANCY (CBA)**

**CBA MEETING**  
**AGENDA**

**Revised**  
**1/19/2011**

**Thursday, January 27, 2011**  
**1:00 p.m. – 5:00 p.m.**

**Friday, January 28, 2011**  
**9:00 a.m. – 4:30 p.m.**

**Important Notice to the Public**

All agenda times other than those identified as “time certain” are approximate. Agenda items may be discussed, and action taken, earlier or later than the time noted on the agenda. Time permitting, agenda items scheduled for Friday, January 28, 2011 may be discussed and action taken on Thursday, January 27, 2011.

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**January 27, 2011**

**I. Roll Call and Call to Order (Sally Anderson).**

Introduction of Newly Appointed CBA Members.

**II. Educational Presentation on Accountancy Without Borders.**

1:00-1:05

**A. Comprehensive Mobility Timeline (Dan Rich).**

1:05-1:15

**B. Temporary and Incidental Practice (Matthew Stanley).**

1:15-1:30

**C. CBA's Practice Privilege Program.**

**1. Overview of the Practice Privilege Program (Liza Walker).**

	2. Consideration of Options for Reinstating the Safe Harbor Period for Practice Privilege in CBA Regulation Section 30 <b>(Matthew Stanley).</b>
1:30-1:45	D. Cross Border Practice Legislation <b>(Matthew Stanley).</b>
	1. Practice Privilege; SB 1543 (2004), SB 229 (2005), and AB 1868 (2006).
	2. Mobility; AB 2473 (2008).
	3. Elimination of Pathway 1; SB 819 (2009).
1:45-2:00	E. Mobility for California CPAs <b>(Ed Howard).</b>
2:00-2:15	F. NASBA's Concept of Mobility and Other States' Practice <b>(Stacey Grooms).</b>
2:15-2:30	G. Who, What, Where, and When; Accountancy Licensee Database <b>(Stacey Grooms).</b>
2:30-2:45	H. California Research Bureau – Accountancy Project <b>(Brian Sala).</b>
2:45-3:00	<b>BREAK</b>
3:00-4:55	I. Open Discussion and Identification of Agenda Items for Future CBA Meetings Related to Mobility and Cross Border Practice.
4:55-5:00	III. Public Comments.
<b>January 28, 2011</b>	IV. Roll Call and Call to Order <b>(Sally Anderson).</b>
9:00-9:30	V. Report of the President <b>(Sally Anderson).</b>
	A. Update on Peer Review Implementation <b>(Rafael Ixta).</b>
	B. Resolutions for Retiring CBA Members.
	C. Announcement of New Committee and Liaison Appointments.
	D. Discussion on Amendments to the CBA Guidelines and Procedures Manual <b>(Veronica Daniel).</b>
9:30-9:45	VI. Report of the Vice President <b>(Marshal Oldman).</b>

- A. Resolution for Retiring Enforcement Advisory Committee (EAC) Member.
  - B. Recommendation for Appointments to the EAC.
- 9:45-10:15 VII. Report of the Secretary/Treasurer (**Leslie LaManna**).
  - A. Discussion of Governor's Budget.
  - B. Repayment Schedule for Loans to the General Fund (**Dan Rich**).
- 10:15-10:45 VIII. Report of the Executive Officer (**Patti Bowers**).
  - A. Update on 2010/2012 CBA Communications and Outreach Plan (**Lauren Hersh**).
  - B. DCA Director's Report (**DCA Representative**).
    - 1. Update on Hiring Freeze.
    - 2. Performance Measures.
    - 3. Update on BreEze.
    - 4. Expert Consultants.
    - 5. \$1 Million CBA Budget Reduction (BCP).
    - 6. \$10 Million Loan to the General Fund.
  - C. Consideration of Revised Legislative Language to Extend the Sunset Date on Peer Review (**Matthew Stanley**).
  - D. Amendments to the Bagley Keene Open Meeting Act (**Laura Freedman**).
  - E. Update on Current Projects List (Written Report Only).
- 10:45-11:15 IX. Report of the Licensing Chief (**Deanne Pearce**).
  - A. Report on Licensing Division Activity.
  - B. Discussion on International Delivery of the Uniform CPA Examination.
- 11:15-11:45 X. Report of the Enforcement Chief (**Rafael Ixta**).

- A. Enforcement Case Activity and Status Report.
- B. Aging Inventory Report.
- C. Report on Citations and Fines.
- D. Reportable Events Report.

11:45-1:00

**LUNCH**

**1:00-3:00  
TIME CERTAIN**

- XI. Petitions, Stipulations, and Proposed Decisions [Closed Session Government Code Section 11126(c)(3)]. Petition Hearings are Public Before the CBA with a Subsequent Closed Session.
  - A. Kathleen M. Schmidt – Petition for Reinstatement of Revoked Certificate.
  - B. James D. Sharpe – Petition for Reinstatement of Revoked Certificate.
- XII. Committee and Task Force Reports.
  - A. Enforcement Program Oversight Committee (EPOC) **(Michelle Brough, Chair)**.  
No Report.
  - B. Committee on Professional Conduct (CPC) **(Marshal Oldman, Chair)**.  
No Report.
  - C. Legislative Committee (LC) **(Diana Bell, Chair)**.  
No Report.
  - D. Accounting Education Committee (AEC) **(Ruben Davila)**.  
No Report.
  - E. Ethics Curriculum Committee (ECC) **(Don Driftmier)**.
    - 1. Report of the January 26, 2011 ECC Meeting.
    - 2. Proposed 2011 ECC Meeting Dates.
  - F. Peer Review Oversight Committee (PROC) **(Nancy Corrigan, Chair)**.

3:00-3:10

3:10-3:35

1. Report of the January 20, 2011 PROC Meeting.
  2. AICPA Peer Review Exposure Draft, June 1, 2010.
- 3:35-3:45 G. Enforcement Advisory Committee (EAC) (**Cheryl Gerhardt, Chair**).  
Report of the November 4, 2010 EAC Meeting.
- 3:45-3:55 H. Qualifications Committee (QC) (**Fausto Hinojosa, Chair**).  
1. Report of the January 26, 2011 QC Meeting.  
2. Proposed 2011 QC Meeting Dates.
- 3:55-4:00 XIII. Adoption of Minutes  
A. Draft Minutes of the September 22-23, 2010 CBA Meeting.  
B. Draft Minutes of the November 17-18, 2010 CBA Meeting.  
C. Draft Minutes of the July 29, 2010 QC Meeting.  
D. Draft Minutes of the September 21, 2010 ECC Meeting.  
E. Draft Minutes of the November 9, 2010 PROC Meeting.
- 4:00-4:20 XIV. Other Business.  
A. American Institute of Certified Public Accountants (AICPA).  
Update on AICPA State Board Committee (**Donald Driftmier**).  
B. National Association of State Boards of Accountancy (NASBA).  
1. Update on NASBA Committees.  
a. Accountancy Licensee Database Task Force (**Patti Bowers/Sally Anderson**).  
b. Board Relevance & Effectiveness Committee (**Marshal Oldman**).  
c. Global Strategies Committee (**Rudy Bermúdez**).  
d. Uniform Accountancy Act Committee (UAA) (**Donald Driftmier**).

e. UAA Mobility Implementation (**David Swartz**).

2. Discussion of Exposure Draft Regarding UAA Section 3 and UAA Rules Article 14 (**Matthew Stanley**).

4:20-4:30

XV. Closing Business.

A. CBA Member Comments.

B. Comments from Professional Societies.

C. Public Comments.

D. Agenda Items for Future CBA Meetings.

E. Press Release Focus (**Lauren Hersh**).

Recent Press Releases.

XVI. Adjournment.

Please note: Action may be taken on any item on the agenda. The time and order of agenda items are subject to change at the discretion of the CBA President and may be taken out of order. In accordance with the Bagley-Keene Open Meetings Act, all meetings of the CBA are open to the public. While the CBA intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources. Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the CBA prior to the CBA taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the CBA, but the CBA President may, at his or her discretion, apportion available time among those who wish to speak.